

# Georgia Chamber Voter Information Guide:

## 2024 Georgia Statewide Ballot Initiatives

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In the upcoming November election, Georgia voters will be asked to decide on two constitutional amendments and one statewide referendum. Constitutional amendments are changes to the Georgia Constitution that a majority of voters must approve, while referendums involve specific laws or policies that do not alter the constitution but still require voter approval. **Below is a summary of each measure.**

### Amendment Question One

**“Shall the Constitution of Georgia be amended so as to authorize the General Assembly to provide by general law for a state-wide homestead exemption that serves to limit increases in the assessed value of homesteads, but which any county, consolidated government, municipality, or local school system may opt out of upon the completion of certain procedures?”**

This amendment would allow the Georgia General Assembly to establish a statewide homestead property tax exemption that limits increases in the assessed value of a homeowner’s primary residence. The exemption would ensure that property assessments increase at the same rate statewide. Local governments and school systems, however, could opt out if they follow specific procedures.

### Amendment Question Two

**“Shall the Constitution of Georgia be amended so as to provide for the Georgia Tax Court to be vested with the judicial power of the state and to have venue, judges, and jurisdiction concurrent with superior courts?”**

This amendment would establish a Georgia Tax Court within the judicial branch to handle cases involving tax disputes and appeals, which are currently handled by a tax tribunal in the executive branch. The new Tax Court would have the same jurisdiction as superior courts but would specialize in tax law, providing a more focused venue for these cases. Appeals from tax cases would go to the Georgia Court of Appeals, rather than superior courts, which don’t specialize in tax law. If passed, the court would begin hearing cases in August 2026.

### Referendum Question

**“Do you approve the Act that increases an exemption from property tax for all tangible personal property from \$7,500.00 to \$20,000.00?”**

This referendum would increase the property tax exemption for tangible personal property from \$7,500 to \$20,000. Tangible personal property includes movable items such as business equipment and furniture—but excludes vehicles, trailers, and mobile homes. If passed, the change would provide greater tax relief for small businesses and individuals with personal property valued under \$20,000. The last time this exemption was raised was in 2002, when the limit was increased to \$7,500.

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